View metadata, citation and similar papers at core.ac.uk

brought to you by CORE

Comparative Economic Research, Volume 17, Number 3, 2014
10.2478/cer-2014-0022

ELŻBIETA KRYŃSKA*

Labour Taxation In Poland Compared To The Other OECD Countries

Abstract

The aim of the study is to identify the level and diversity of labour taxation, expressed by the so-called tax wedge, in Poland compared to the other OECD countries. The identification is based on an analysis of statistical data collected in the OECD database for the years 2000-2012. The study interprets key terms such as labour taxation, tax wedge, and non-wage costs of labour. The further section synthetically discusses theoretical findings and the results of empirical research concerning effects of labour taxation on the functioning of the labour market and, in particular, its impact on employment and unemployment. The author's own research includes a comparative analysis of tax wedge sizes in different household types in Poland and the other OECD countries in the years 2000-2012. The major conclusion of the analysis is that labour taxation in Poland insufficiently takes into account the financial situation of low-earning individuals and those providing for children (i.e. children within households). The results of the conducted research form the basis for drawing synthetic conclusions and making recommendations for Poland. The main suggestion is that a selective reduction in the non-wage costs of labour of low-earning individuals and those burdened with family responsibilities should be considered.

Keywords: *tax; labour taxation; tax wedge; employee, employer, labour costs, earnings*

* Ph.D., Full Professor at the University of Łódź, Faculty of Economics and Sociology, Chair of Economic Policy

1. Introduction

In all developed countries labour, as one of the factors of production, is subject to taxation in the process of its use. The level, principles or diversity of taxation depend on national solutions arising from established priorities of national socio-economic policies. At the same time, labour taxation is one of those policy instruments that arouses the most controversy. Depending on the assumed criteria, labour taxation may simultaneously be judged to be too low or too high, insufficiently or excessively diversified. Such judgments are made by both economic theoreticians and policy practitioners, who are constantly trying to find an optimal level and structure of labour taxation, from the point of view of its social and economic functions. This study joins in the discussions by attempting a comparative analysis of labour taxation in Poland and countries forming the international *Organization for Economic Co-operation and Development* (OECD). The principal aim of the study is to identify the level and diversity of the so-called tax wedge in Poland, compared to the other OECD countries. The identification is based on an analysis of statistical data collected in the OECD database for the years 2000-2012. Results of the analysis permit the drawing of conclusions concerning the labour taxation policy implemented in Poland.

2. Labour Taxation – Comparative Analysis

2.1. Interpretation of Key Terms

Labour taxation consists of income taxes and social security contributions (paid by both the employee and employer). Income taxes are components of every country's tax system, providing for mandatory payments to be paid by natural and legal persons to the state. As such, they perform specific functions, being (among others) a source of revenues for the public finance system. Income taxes collected from hired workers are not directly associated with the labour market, although they impact on the behaviours of both partners participating in hiring processes in that market, i.e. employers and employees. On the other hand, a direct relationship occurs between the functioning of the labour market and social security contributions (Boeri, Ours van 2011, pp. 119-129).

Labour taxation performs functions similar to those of all other taxes, in particular, fiscal and regulatory functions. The fiscal function consists of providing

sources of revenues for state and local budgets, as well as social security funds. The regulatory function consists of affecting the volume of income at the disposal of taxpayers and their households, because labour taxation is one of the financial means through which income adjustment occurs. While the fiscal function is fulfilled by both income taxes and social security contributions, the regulatory function is ascribed, first and foremost, to income taxes.[1] The degree of regulation depends on the nature of the tax nature, i.e. whether it is a fixed (lump-sum), linear, degressive or progressive tax, as well as whether the so-called "negative taxation" takes place in the form of benefits compensating incomes deemed to be insufficient. Finally, taxation of earnings can also perform a stimulating function aimed at affecting the behaviours of employers and employees in the labour market. That is so when exemptions, allowances, or increased rates are used to diversify employers' and employees' tax burdens, both in the case of income taxes and social security contributions.

Labour taxation is an important component of the non-wage costs of labour, strongly determining their level. It affects the relationship between gross earnings, being the employer's costs, and the net earnings received by the employee. The share of labour taxation in the total labour costs borne by the employer is referred to as the "tax wedge". The OECD Glossary of Statistical Terms defines the tax wedge as the "*sum of personal income tax and employee plus employer social security contributions together with any payroll tax less cash transfers, expressed as a percentage of labour costs*" (Glossary 2014).[2] As suggested by the definition, the tax wedge shows not only burdens in respect of labour taxation but also all kinds of financial transfers received by the employee, such as income-dependent employee benefits aimed at providing financial incentives to work.

In practice, the relationship between the employee's gross and net earnings depends on the individual situation of his or her household. Therefore, tax wedges are calculated separately according to marital statuses (single individuals and married couples), number of earners (only for married couples), number of children provided for by the employee and the relationship between his or her earnings and average earnings. The results of these calculations indicate, in particular, the occurrence and strength of mechanisms reducing tax burdens of employees with low earnings and/or providing for family members.

[1] Social security contributions can also serve the regulatory function only in the event they are different for different groups of payers.

[2] Sometimes the tax wedge also contains indirect taxes on consumption (VAT and excise tax), which offers complete information on the difference between gross earnings and earnings allocated to consumption (Nickel, Layard, 1999, pp. 3029-3083, Bukowski, 2005, p. 156, Boeri, Ours van, 2011, pp. 121-122).

2.2. Results of the Research to Date

Labour taxation – as such – increases the price of labour, causing, on one hand, an increase in the total costs of labour, and on the other hand, interfering with the market or, so to speak, the natural relationship between the cost of labour and its marginal productivity. This issue is the subject of many theoretical discussions (see, among others, Nickel, Layard 1999, pp. 3029-3083, Koskela 2002, pp. 63-85) and empirical studies.

In general – according to the theoretical approach – increased labour costs result in decreased demand for labour. Due to the fact that those costs are a source of financing certain benefits which only employees are entitled to (e.g. related to retirement or unemployment), they may translate into an increase in the labour supply. That is the case, however, only in conditions assumed to be inherent in the functioning of labour markets under the neoclassical approach and, in particular, in conditions of perfect elasticity of labour supply and demand in relation to similarly perfectly elastic wages (Bukowski 2005, p. 158). In practice, such a situation does not occur in contemporary labour markets – there is, among others factors, the phenomenon of downward wage rigidity consequential to setting the minimum wage.

Empirical research into labour taxation most commonly focuses on the relationship between labour taxation and volumes of employment and unemployment. Results of studies to date have usually led to a conclusion that high labour taxation adversely affects the labour market by decreasing employment and contributing to increased unemployment. It also results in higher employment in the grey area of the economy, which is directly caused by a decline in employees' net earnings, encouraging them to take up unregistered employment. Therefore, it can be concluded that if the tax wedge is high it ought to be reduced in order to increase the demand for labour and, first and foremost, for legal employment, simultaneously decreasing socially and economically troublesome unemployment (Dolenc, Laporšek 2010, pp. 356-357, Dolenc, Vodopivec 2005, pp. 303-304, Wojciechowski 2008, p. 9). The effect is, however, not guaranteed because – as stems from the theory of the functioning of labour markets and economic practice – all those variables are influenced by many factors and not merely the labour taxation level.

It should be emphasised that the research carried out in OECD countries indicates that the negative impact of the tax wedge on employment is the most severe for low-skilled individuals, most often low-earning ones, because their wages are less elastic than the earnings of highly-skilled employees. With respect to the latter, a high tax wedge may only insignificantly contribute to a decrease in the employment of highly-skilled individuals, whereas it causes

unemployment among low-skilled workers to a much larger extent. Thus, the macroeconomic effects of the level of labour taxation on total employment (in the economy as a whole) depend on the qualifications structure of labour supply: they are stronger in countries with a large share of low-skilled employees and weaker in countries where that share is small (Góra *et al.*, 2006, p. 49). A similar impact of the tax wedge is observed for young employees, whose productivity of work and earning level are relatively low at the early stages of their careers.

Researchers have demonstrated less interest in the diversity of tax wedge sizes depending on households' individual situations. This is so despite the increasing recognition of the role of labour taxation in affecting the financial situations of households of both low- and high-earning individuals, as well as those more burdened or less burdened with the responsibilities associated with providing for children.

2.3. Statistical Analysis

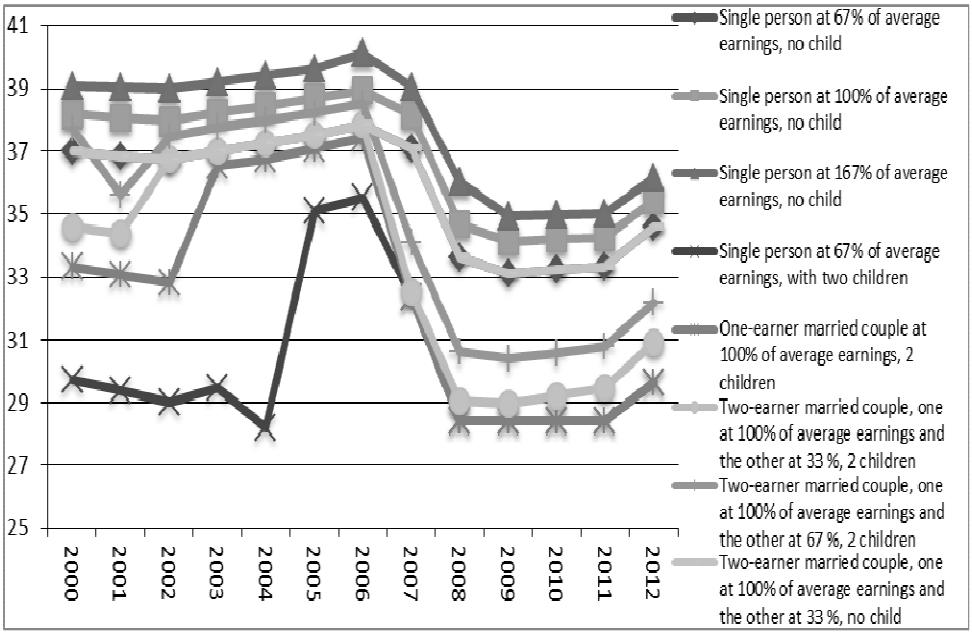
In the years 2000-2012, the highest tax wedges in Poland occurred in households of single individuals earning 167% of average earnings and with no child: from 39.1% in 2000 to 36.2% in 2012. The lowest tax wedges occurred in households of single individuals earning 67% of average earnings and with two children (29.7% and 29.6% respectively), and in single-earner married couples earning 100% of average earnings and with two children (33.3% and 29.6% respectively) (Figure 1).

In the study period, all tax wedges in Poland decreased by 2.9 percentage points (pp.) on average for all household types (from 35.8% to 32.9%). The largest decrease was observed for households of two-earner married couples - with one earning 100% of average earnings and the other 67% - and with two children (a decrease of 5.5 pp.), while the smallest decrease was observed in the group of households of single individuals earning 67% of average earnings and with two children (decrease of only 0.1 pp.).

An abrupt decrease in tax wedges in Poland occurred from 2007 to 2008, when employees' disability pension insurance contribution was reduced, having previously been 13% of the assessment basis, of which 6.5% was paid by the employee and 6.5% by the employer. The reduction was made in two steps: on 1 July 2007 the part of disability pension contribution paid by the employee fell by 3 pp., while on 1 January 2008 the total contribution fell by 4 pp. (2 pp. for

employees and 2 pp. for employers).[3] Following these reductions, employees paid the contribution accounting for 1.5% of the assessment basis, whereas employers paid 4.5%, making a total of 6% of the assessment basis. In 2012 tax wedges rose, which mainly resulted from the decision to increase, by 2 pp., the part of disability pension insurance contribution financed by employers.[4] As a consequence, the disability pension insurance contribution went up from 6% to 8% of the assessment basis. This change was justified by the need to reduce the Social Insurance Fund deficit related to the disability pension fund.

Figure 1. Tax wedges according to household types in Poland from 2000 to 2012



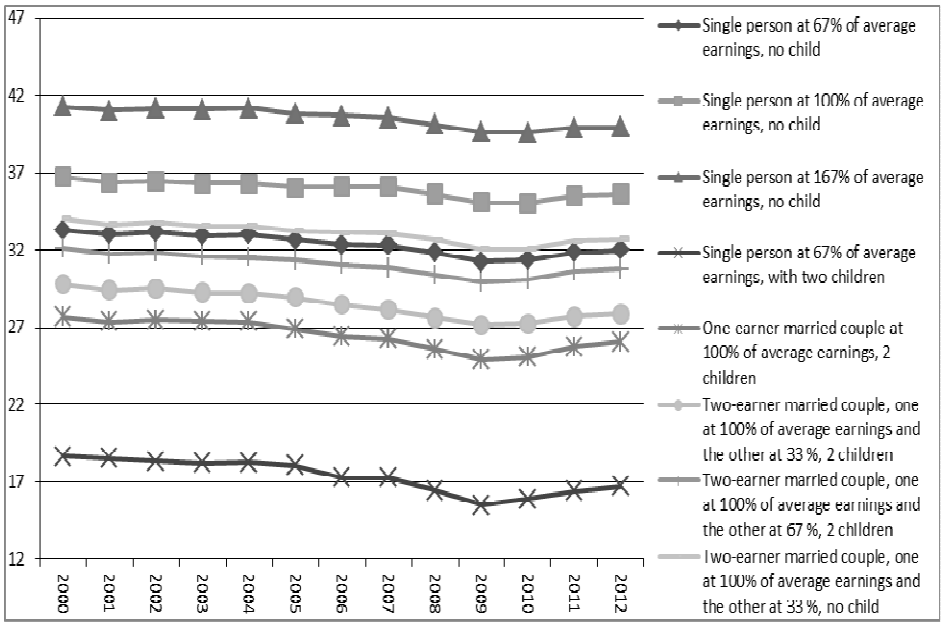
Source: OECD StatExtracts, *Taxing Wages*, http://stats.oecd.org/index.aspx, accessed on 5 April 2014.

In the years 2000-2012, changes in the sizes of average tax wedges in the OECD countries showed a steady downward trend for all household types. They decreased by 1.5 pp. on average, with most considerable decrease occurring for households of two-earner married couples, one earning 100% of average earnings and the other 33%, with two children (by 1.9 pp.), and markedly the least decrease for households of single individuals at 100% of average earnings, with no child (by 1.1 pp.) (Figure 2).

[3] Pursuant to the Act of 15 June 2007 on the Amendment to the Act on the Social Insurance System and Certain Other Acts (Journal of Laws [*Dz.U.*] of 2007 No. 115, item 792).

[4] Pursuant to the Act of 21 December 2011 on the Amendment to the Act on the Social Insurance System (Journal of Laws [*Dz.U.*] of 2011 No. 291, item 1706).

Figure 2. Average tax wedges according to household types in 35 OECD countries from 2000 to 2012



Source: OECD StatExtracts, *Taxing Wages*, http://stats.oecd.org/index.aspx, access on 5 April 2014.

Two conclusions can be drawn from the comparison among tax wedges occurring in Poland and average ones for 35 OECD countries in the study period.

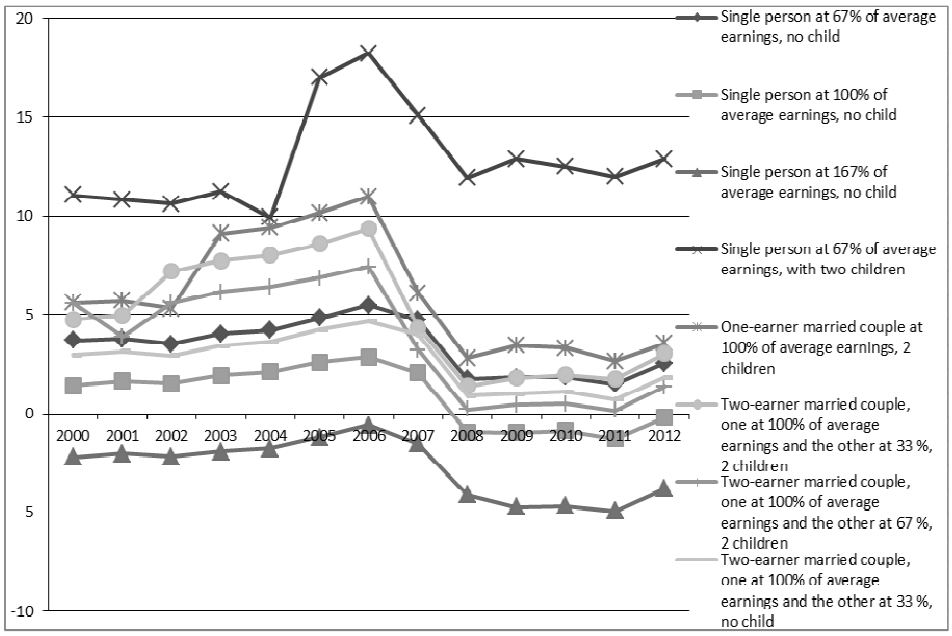
Firstly, tax wedge sizes in Poland were much less diversified according to household types than in OECD countries. In Poland, labour taxation of different household types was considerably more similar as compared to the average for OECD countries. The coefficient of variation computed for the values of tax wedges in different household types in Poland in specific years of the 2000-2012 period ranged from 3.3 in 2005 and 2006 (the lowest value) to 8.9 in 2004 and 2008 (the highest value), while it was 7.5 in 2012. In the same period, the coefficient of variation calculated for the average value of tax wedges in OECD countries ranged from 19.8 in 2000 (the lowest value) to 22.9 in 2009 (the highest value) and was 21.5 in 2012. It should be added that, in 2012, coefficients of labour taxation variation for different household types were lower than those in Poland only in Turkey (4.8) and Greece (6.4). That is direct evidence of the flattening of Poland's labour taxation scale applicable to earners in households and indirect evidence of the non-adjustment of Poland's tax policy, in its part concerning labour taxation, to the needs and capabilities of different household types.

Both in OECD countries and Poland, the highest tax wedge occurs for single individuals at 167% of average earnings, with no child, i.e. those with

high earnings and no family responsibility burdens. That is quite obvious and consistent with the sense of the so called social justice. The lowest tax wedge (again – both in Poland and the other OECD countries) occurs for households of single individuals at 67% of average earnings, with two children, i.e. single parents, which should also be appreciated if only from the point of view of the pro-family policy. Interestingly, the difference between those two wedges was relatively small in Poland: in 2012 it was 6.5 pp., while it was as big as 23.2 pp. on average in OECD countries. In other words, in all countries, net incomes of households of working single parents with average earnings were higher than net incomes of working single individuals, but in some countries, Poland included, the differences were slight.

The comparison of tax wedges in Poland and average tax wedges for 35 OECD countries also leads to the other conclusion, namely that they were considerably higher for most Polish household types, which can be clearly seen in Figure 3.

Figure 3. Differences between tax wedge sizes for different household types in Poland and 35 OECD countries from 2000 to 2012



Source: OECD StatExtracts, Taxing Wages, http://stats.oecd.org/index.aspx, accessed on 5 April 2014.

In Poland, the most favourable situation occurred for single individuals earning 167% of average earnings, who were burdened with considerably lower labour taxation than their OECD counterparts. In turn, the labour taxation of

Polish single individuals earning 100% of average earnings and with no child was similar to the tax wedge level in OECD countries. In the other household types, labour taxation was higher than OECD countries' average. From this point of view, the worst situation occurred for low-earning single parents of two children (single individuals earning 67% of average earnings, with two children). In their case, the size of the tax wedge size in Poland went from 9.9 pp. (2004) to 18.2 pp. (2006), higher than the OECD average in the study period.

Compared to the other OECD member states, labour taxation in Poland was relatively high (Table 1). In 2012, 35 countries were ranked in order from the lowest to the highest tax wedge size, and Poland's labour taxation burdens ranked as follows:

- single person at 67% of average earnings, no child – 18th place;
- single person at 100% of average earnings, no child – 14th place;
- single person at 167% of average earnings, no child – 11th place;
- single person at 67% of average earnings, with two children – 27th place;
- one-earner married couple at 100% of average earnings, 2 children – 20th place;
- two-earner married couple, one at 100% of average earnings and the other at 33%, 2 children – 20th place;
- two-earner married couple, one at 100% of average earnings and the other at 67%, 2 children – 16th place;
- two-earner married couple, one at 100% of average earnings and the other at 33%, no child – 17th place.

Tax wedge sizes in OECD member states were significantly diversified. In 2012, for instance, net incomes of couples with one earner and two children were lower than gross incomes from 0.551% in New Zealand to 43.1% in France.

Generally low labour taxation was observed in non-European countries, in particular countries such as: Chile, Mexico, New Zealand, Australia, Korea, Israel or the United States, and in Europe in Switzerland. Interestingly, in some countries net incomes of households of single parents with low earnings and two children exceeded their gross incomes, which was the case in Ireland (with a difference as large as 25.6%) as well as New Zealand, Canada, Australia and Israel. This was cause by specific benefits or tax allowances available to those household groups in those countries. It is worth mentioning that tax systems in some countries take into account taxpayers' personal and socio-economic situations, which permits adjusting tax burdens to their payment capabilities in adopted tax solutions, considering mainly their family situations and, especially, the number of dependent children (see: Ślesicka 2011, pp. 58-87). Such solutions are applied to a very limited extent in Poland. The Polish tax system offers only two income tax preferences. One is the option for spouses to file a joint income

tax and single parents to do the same if the raised child is the second earner in the family. The other is a tax-deductible child allowance (since 2007).[5] These solutions, minimalist in their nature, result in Poland's very low ranking in all the quoted classifications and, in particular, in the case of labour taxation of single parents with low earnings and two children (27th place).

It should be emphasised that a majority of European Union member states ranked low in all the classifications. That especially applied to France, Belgium and Sweden, i.e. countries with extensive systems of social benefits. Among EU member states, relatively low tax wedge sizes were characteristic of only countries such as Ireland, the United Kingdom, Luxembourg and the Netherlands. Taking this into consideration, it may be said that labour taxation in Poland was not especially high inasmuch as its tax wedges were similar to those of most of the European Union member states, as has also been observed in other analyses (Nadolny 2009, pp. 11-14, Bartosik 2012, pp. 35-40). Poland stood out as a country with particularly low labour taxation of single individuals earning 167% of average earnings and without children. In that category its tax wedge was the lowest among all EU countries (ranking number one among 21 EU member states).

[5] For more on this issue, see: Rękas 2012, pp. 426-429.

Table 1. Tax wedges for different household types in OECD countries in 2012 (in %)

Country	Single person at 67% of average earnings, no child	Single person at 100% of average earnings, no child	Single person at 167% of average earnings, no child	Single person at 67% of average earnings, with two children	One-earner married couple at 100% of average earnings, 2 children	Two-earner married couple, one at 100% of average earnings and the other at 33%, 2 children	Two-earner married couple, one at 100% of average earnings and the other at 67%, 2 children	Two-earner married couple, one at 100% of average earnings and the other at 33%, no child
Australia	21.489	27.208	33.029	-3.99	16.515	18.558	24.92	23.39
Austria	44.208	48.882	51.363	27.927	37.971	37.828	41.204	45.06
Belgium	50.461	56.048	60.957	36.885	41.375	42.592	49.005	48.832
Canada	26.126	30.806	32.944	-7.099	18.225	23.691	26.937	27.669
Chile	7	7	7.902	6.059	7	4.842	6.624	7
Czech	39.326	42.412	44.88	14.564	20.684	29.812	34.033	40.204
Denmark	36.999	38.554	45.069	11.687	27.845	32.471	34.151	37.197
Estonia	39.167	40.4	41.387	26.085	32.341	34.972	36.551	39.167
Finland	36.73	42.508	48.457	25.548	37.341	34.927	37.097	38.802
France	47.108	50.224	54.04	38.999	43.122	41.037	45.629	46.414
Germany	45.581	49.75	51.201	31.394	34.169	38.959	42.511	45.581

Greece	38.64	41.946	47.046	37.568	42.97	41.403	41.911	41.206
Hungary	47.629	49.425	50.611	21.667	33.598	34.81	39.12	47.182
Iceland	29.868	34.516	39.046	20.588	22.701	28.792	32.5	30.125
Ireland	20.074	25.948	38.172	-25.633	6.377	12.622	18.019	19.631
Israel	12.508	19.194	27.402	-0.805	15.078	9.953	12.669	16.102
Italy	44.485	47.605	52.969	28.688	38.332	40.227	42.99	44.45
Japan	29.857	31.167	34.135	23.288	25.515	27.043	28.015	30.327
Korea	17.993	20.992	22.571	17.287	18.493	18.51	18.594	19.967
Luxembourg	28.902	35.76	43.133	2.717	13.315	17.621	22.984	27.41
Mexico	13.525	18.961	21.877	13.525	18.961	16.601	16.762	16.601
Netherlands	33.16	38.557	42.342	11.248	32.001	29.555	31.764	34.452
New Zealand	13.112	16.388	22.376	-18.401	0.551	8.667	14.684	15.233
Norway	34.257	37.573	43.192	21.891	31.344	31.965	33.828	34.988
Poland	**34.578**	**35.455**	**36.156**	**29.633**	**29.633**	**30.907**	**32.167**	**34.578**
Portugal	32.005	36.738	42.457	21.677	26.941	28.084	31.373	32.005
Slovak Republic	36.871	39.628	41.581	24.456	25.837	30.386	33.559	36.594
Slovenia	38.455	42.349	47.269	12.532	22.827	28.937	34.1	39.987
Spain	37.024	41.401	43.589	29.904	35.44	36.944	37.917	38.028
Sweden	40.733	42.844	50.687	32.776	37.539	37.104	38.817	41.082
Switzerland	18.588	21.458	26.029	4.239	9.498	12.211	15.29	19.119
Turkey	36.131	38.153	41.606	35.012	36.91	37.693	38.389	38.252
United Kingdom	28.214	32.329	38.13	8.446	27.914	24.86	28.033	28.214
United States	27.421	29.582	34.423	9.298	18.354	22.95	24.823	27.983
OECD – Average	**32.007**	**35.64**	**39.942**	**16.755**	**26.08**	**27.869**	**30.793**	**32.73**
Poland's position – OECD countries (35)	**18**	**14**	**11**	**27**	**20**	**20**	**16**	**17**
Poland's position – EU countries (21)	**6**	**3**	**1**	**15**	**9**	**9**	**6**	**6**

Source: OECD StatExtracts, Taxing Wages, http://stats.oecd.org/index.aspx, access on 5 April 2014.

3. Conclusions

The comparative analysis of labour taxation in Poland and OECD member states leads to two main conclusions, and consequently permits making appropriate recommendations.

Firstly, it would be difficult to unequivocally appraise the size of the tax wedge in Poland, as the appraisal depends on the benchmark. If the assumed benchmark is the average labour taxation in OECD countries, then the tax wedge is considerably higher in Poland. If, however, comparison is made among Poland and the EU member states, Poland's tax wedge can be considered moderate. An obvious question which arises is whether labour taxation in Poland can be reduced. The question is justified in the current conditions of chronic and still high unemployment, with the low ability of the economy to create new jobs. Such a step seems to be desirable taking into account theoretical findings and economic practice in various countries. It appears, however, that it is not possible in the foreseeable future. A reduction in income taxes would disrupt the appropriate level of budget deficit and public debt, i.e. the nominal criteria necessary to be met by candidate countries to become members of the Economic and Monetary Union, of which Poland is one. In addition, cutting social security contributions is unrealistic in the light of the current and expected (considering the ageing of the society) deficit of the Social Insurance Fund.

Secondly, a relatively low diversity of labour tax burdens of individuals in different household types was observed in Poland, which had also been noted in earlier studies (Krajewska 2007, pp. 192-193, Polarczyk 2007, p. 3). The problem, however, lies in the fact that the diversification did not show an upward trend in the study period, which contributed to preserving the unfavourable structure of taxation. Undoubtedly, labour taxation in Poland insufficiently takes into account the financial situation of low-earning individuals and, in particular, those with dependent children. That, on one hand, creates conditions for the impoverishment of some social groups and, on the other hand, stands in contradiction to the declarations to implement a pro-family policy. Such a system of labour taxation makes it more difficult to enter the labour market and remain employed, especially for young people and those characterised by low productivity (most commonly low-skilled workers). Therefore, a selective reduction in non-wage labour costs of those employee groups would be recommended. This could be carried out in at least three ways. The reduction may result, firstly, from subsidising their employment from public funds through employee benefits; secondly, from reducing social security contributions (apart from the "capital" contribution) and taxes paid on their earnings; and,

thirdly, by introducing tax allowances for those who employ them. In general, the aim would be to make the net earnings received by low-earning individuals sufficiently attractive and competitive as compared to income received from sources other than official (legal) employment, in other words to reduce all kinds of services or activities which take place in the so-called grey area. It would also be necessary to introduce family allowances within personal income tax or/and introduce special benefits for employees providing for children. The resulting short-term decline in the level of budget revenues would translate into increased public finance revenues over the long-term, after the labour market situation would have improved.

References

Bartosik K. (2012), *Popytowe i podażowe uwarunkowania polskiego bezrobocia [Demand- and supply-side determinants of unemployment in Poland]*, Gospodarka Narodowa [National Economy], Szkoła Główna Handlowa [Warsaw School of Economics], Warsaw, 11-12

Boeri T., Ours J. S. van (2011), *Ekonomia niedoskonałych rynków pracy [The economics of imperfect labour markets]*, Oficyna a Wolters Kluwer business, Warsaw

Bukowski M. (ed.) (2005), *Zatrudnienie w Polsce 2005 [Employment in Poland 2005]*, Ministerstwo Gospodarki i Pracy, Departament Analiz i Prognoz Ekonomicznych [Ministry of Economy and Labour, Department of Economic Analyses and Forecasts], Warsaw

Dolenc P., Laporšek S. (2010), *Tax wedge on labour and its effect on employment growth in the European Union*, Prague Economic Papers, 4

Dolenc P., Vodopivec M. (2005), *Tax wedge on labour: Slovenia vs. EU and OECD countries* [in:] *Managing the process of globalisation in new and upcoming EU members*, proceedings of the 6th International Conference of the Faculty of Management Koper Congress Centre Bernardin, Slovenia, 24–26 November 2005

Glossary (2014), *Glossary of statistical terms*, OECD, http://stats.oecd.org/glossary/

Góra M., Radziwiłł A., Sowa A., Walewski M. (2006), *Tax wedge and skills: case of Poland in the international perspective*, CASE Center for Social and Economic Research, 64, Warsaw

Koskela E. (2002), *Labour taxation and employment in trade union models: a partial survey* [in:] Seija Ilmakunnas, Erkki Koskela (eds.) *Towards higher employment: the role of labour market institutions*, Government Institute for Economic Research, Vatt Publications, Helsinki

Krajewska A. (2007), *Koszty i produktywność pracy w Polsce w kontekście integracji z Unią Europejską [Costs and productivity of labour in Poland in the context of integration with the European Union]*, Wydawnictwo Uniwersytetu Łódzkiego [University of Lodz Publishing House], Lodz

Nadolny Ł. (2009), *Klin podatkowy w Polsce na tle krajów Unii Europejskiej [Tax wedge in Poland compared to European Union countries]*, Polityka Społeczna, Instytut Pracy i Spraw Socjalnych [Social Policy, Institute of Labour and Social Studies], Warsaw, 5-6

Nickel S., Layard R. (1999), *Labour market institutions and economic performance* [in:] Orley Clark Ashenfelter, David Card (eds.) *Handbook of labour economics*, Volume 3, Elsevier, Amsterdam

Polarczyk K. (2007), *Klin podatkowy a bezrobocie [The tax wedge and unemployment]*, Biuro Analiz Sejmowych INFOS [Sejm Bureau of Research INFOS], 17

Rękas M. (2012), *Ulgi prorodzinne jako element polityki rodzinnej w wybranych krajach UE [Family allowances as an element of pro-family policy in selected EU countries]* [in:] Jerzy Sokołowski, Magdalena Rękas, Grażyna Węgrzyn (eds.) *Ekonomia [Economics]*, Research Papers of Wroclaw University of Economics, Wrocław

Ślesicka A. (2011), *Stosowanie ulg i zwolnień w podatku dochodowym od osób fizycznych w państwach UE [Application of personal income tax allowances and exemptions in EU countries]*, Ekonomia [Economics], Wydział Nauk Ekonomicznych Uniwersytetu Warszawskiego [Faculty of Economic Sciences, University of Warsaw], Warsaw, 26

Wojciechowski W. (2008), *Skąd się bierze bezrobocie? [What causes unemployment?]*, Zeszyty Forum Obywatelskiego Rozwoju [Issues of the Civil Development Forum], Issue 2

Streszczenie

OPODATKOWANIA PRACY W POLSCE NA TLE POZOSTAŁYCH KRAJÓW OECD

Celem opracowania jest identyfikacja wysokości i zróżnicowania opodatkowania pracy, wyrażanego poprzez tzw. klin podatkowy, w Polsce na tle krajów OECD. Identyfikacji tej dokonano na podstawie analizy danych statystycznych zgromadzonych w bazie OECD obejmujących lata 2000-2012. W opracowaniu dokonano interpretacji pojęć kluczowych, takich jak opodatkowanie pracy, klin podatkowy i pozapłacowe koszty pracy. W dalszej części syntetycznie omówiono ustalenia teoretyczne i wyniki badań empirycznych dotyczących skutków opodatkowania pracy dla funkcjonowania rynku pracy, a zwłaszcza jego wpływ na zatrudnienie i bezrobocie. Badania własne objęły analizę porównawczą wielkości klina podatkowego w różnych typach gospodarstw domowych w Polsce i pozostałych krajach OECD w latach 2000-2012. Najważniejszą konstatacją wynikającą z analiz jest, iż w Polsce opodatkowanie pracy w zbyt małym stopniu uwzględnia sytuację materialną osób nisko zarabiających oraz mających na

utrzymaniu dzieci. Wyniki przeprowadzonych badań stały się podstawą sformułowania wniosków syntetycznych i rekomendacji dla Polski. Zasugerowano w nich przede wszystkim, by rozważono selektywne obniżenie pozapłacowych kosztów pracy osób nisko zarabiających oraz obciążonych obowiązkami rodzinnymi.

***Słowa kluczowe**: podatek, opodatkowanie pracy, pracodawca, pracownik, koszty pracy, wynagrodzenia*